

STATE OF HAWAII
Accounting Manual

Volume I

Part 300: Organization for Financial Administration

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SECTION 360: DEPARTMENTAL ADMINISTRATIVE SERVICES OFFICES

On a departmental level, financial matters are administered under a variety of arrangements, each primarily characterized by the size and complexity of the organization's operations. Generally, each organization has a staff identified as the administrative services office, or the fiscal office, or the business office. In some organizations, financial matters require the attention of only one or two persons who may also be assigned non-financial duties.

Whatever the organization's arrangement may be, the following assignments in the financial area are common to most:

1. Prepare the organization's budget request, and provide support for the request throughout the budget process.
2. Maintain the organization's accounting records in conformity with applicable requirements.
3. Review and process the organization's receipts and expenditures transactions.
4. Perform purchasing activities in conformity with applicable requirements.
5. Prepare financial reports for the organization as required or requested.

Departmental administrative services offices are of singular importance to the State's accounting system in providing managerial controls within the department to ensure efficient, reliable compliance with statewide requirements.

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